



H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

CERTIFICATE

We have audited the accounts of **HOLISTIC CHILD DEVELOPMENT INDIA, CNI BHAVAN, 16 PANDIT PANT MARG, NEW DELHI - 110 001 Societies Registration No. 231650059 DATED 17.01.1995** for the year ending 31st March, 2021 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 3,31,14,133.20.
- (ii) Foreign contribution of worth Rs. 0.00 was received by the Association during the year 2020-21 excluding interest of Rs. 10,93,357.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2020-21 was Rs. 3,793.09.
- (iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 13 of the Foreign Contribution (Regulation) Act, 1976 read with rule 8(1) of the Foreign contribution (Regulation) Rules, 1976
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

2nd Floor,
N.D.T.A Shopping Complex
Opp. Liberty Cinema
Residency Road, Sadar
NAGPUR - 440 001. M.S.

DATED : 16th October, 2021



for **L. D'SOUZA & CO.**
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 21115998AAAAJX3067



AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **HOLISTIC CHILD DEVELOPMENT INDIA, NEW DELHI - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2021 and also the Receipts and Payments Account of the organisation for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Organisation.
- D. It is the policy of the Organisation to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of the Organisation as at 31st March, 2021, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No.101974W

B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 21115998AAAAJX3067

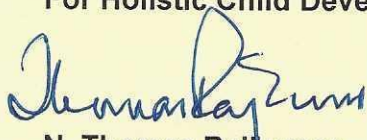
PUNE :
DATED : 16th October, 2021

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. Accounts are maintained on Cash Basis.
3. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Holistic Child Development India




N. Thomas Rajkumar
Chief Functionary



PUNE :

DATED : 16th October, 2021

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No.101974W



B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 21115998AAAAJX3067

HOLISTIC CHILD DEVELOPMENT INDIA, NEW DELHI (REMITTANCE)

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2021

FUNDS AND LIABILITIES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
GENERAL RESERVE :		CASH & BANK BALANCES :		
Balance as per last Balance Sheet	24,53,132.71	With Indian Overseas Bank, New Delhi		
Add : Surplus during the year	10,85,259.89	On Savings Bank Account		
	<u>35,38,392.60</u>	Account No. 29686		3,793.09
Less: Transferred to HCDI Remittance A/c	<u>35,34,599.51</u>			
	3,793.09			
TOTAL RUPEES ...	<u>3,793.09</u>	TOTAL RUPEES ...	<u>3,793.09</u>	

As per our report of even date.

For Holistic Child Development India



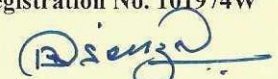
N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 16th October, 2021



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 21115998AAAAJX3067

HOLISTIC CHILD DEVELOPMENT INDIA, NEW DELHI (REMITTANCE)

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES
To ADMINISTRATION EXPENSES :			By INTEREST REALISED :	
Bank Charges and Commission	199.42		On Short Term Deposits	9,56,398.00
Miscellaneous expenses	<u>7,897.69</u>	8,097.11	On Savings Bank Account (Utilisation Accou	1,365.00
" Surplus carried over to Balance Sheet		10,85,259.89	On Savings Bank Account	<u>1,35,594.00</u>
				10,93,357.00
TOTAL RUPEES ...		<u>10,93,357.00</u>	TOTAL RUPEES ...	<u>10,93,357.00</u>

As per our report of even date.

For Holistic Child Development India



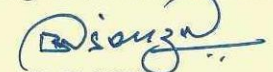
N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 16th October, 2021



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 21115998AAAAJX3067

HOLISTIC CHILD DEVELOPMENT INDIA, NEW DELHI (REMITTANCE)


FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
To <u>BALANCE ON 01.04.2020</u> :			By <u>SOCIAL WORK EXPENSES</u> :		
On Short Term Deposits			Disbursement of Grants for Child Care and Advancement	3,41,57,000.00	
With Indian Overseas Bank, New Delhi	2,46,49,329.00		COVID-19 Mitigation Program	1,82,100.00	
With Indian Overseas Bank, New Delhi			Assignment for School Education and Childrens Welfare Programs	56,300.00	3,43,95,400.00
Account No. 6501000029686	84,44,600.71				
With Punjab National Bank, Pune					
Account No. 6631000100015876 (Utilisation)	5,649.49				
Cash in Hand	14,554.00	3,31,14,133.20	" <u>ADMINISTRATIVE EXPENSES</u> :		
" <u>INTEREST REALISED</u> :			Bank Charges and Commission	199.42	
On Short Term Deposits	9,56,398.00		Miscellaneous Expenses	7,897.69	8,097.11
On Savings Bank Account (Utilisation Account)	1,365.00				
On Savings Bank Account	1,35,594.00	10,93,357.00	" <u>BALANCE ON 31.03.2021</u> :		
" <u>DEPOSITS AND ADVANCES</u> :			On Savings Bank Account		
Refund of Security Deposit		1,99,800.00	With Indian Overseas Bank, New Delhi		
			Account No. 6501000029686		3,793.09
TOTAL RUPEES ...		3,44,07,290.20	TOTAL RUPEES ...		3,44,07,290.20

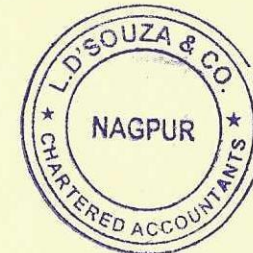
We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the

For Holistic Child Development India

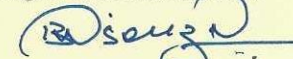

N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 16th October, 2021



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 21115998AAAAJX3067